

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA

-v-

No. 19-CR-460

TODD KOZEL,

Defendant.

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KIMBA M. WOOD, District Judge:

ORDER

On January 26, 2022, Todd Kozel (“Defendant”) was sentenced principally to a term of imprisonment of 60 months following his plea of guilty to charges relating to his failure to file individual income tax returns, in violation of 26 U.S.C. § 7203. (J., ECF No. 122.) The Defendant’s sentencing guidelines range was 57 to 60 months’ imprisonment, based on an offense level of 25 and a criminal history category of I. The Bureau of Prisons currently projects that the Defendant will be released from prison on August 16, 2024.

Effective November 1, 2023, in its Amendment 821, the United States Sentencing Commission (“Sentencing Commission”) amended the United States Sentencing Guidelines Manual in two respects. Part A amends Guidelines § 4A1.1, by reducing from two (2) points to one (1) point the upward adjustment for offenders who committed the instant offense while under any criminal sentence, and by limiting this adjustment to defendants who received seven (7) or more criminal history points. Part B, in the part relevant here, amends Guidelines § 4C1.1, by providing a 2-level offense level reduction for offenders with zero (0) criminal history points who meet specified eligibility criteria. The Sentencing Commission made these amendments

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retroactive effective November 1, 2023. Defendants whose requests are granted by the courts can be released from prison no earlier than February 1, 2024.

Defendant has made a motion for a reduction in his sentence. (ECF No. 138.) The Probation Department has issued a report indicating Defendant is eligible for a reduction. (ECF No. 137.)

IT IS ORDERED that no later than January 11, 2024, the Government shall file a statement of its position on the motion for modification of the Defendant's sentence.

IT IS FURTHER ORDERED that the Defendant shall file his response, if any, no later than January 18, 2024.

The Court's intention, unless it orders otherwise, is to resolve this motion based on the parties' written submissions.

SO ORDERED.

Dated: New York, New York
January 4, 2024

/s/ KIMBA M. WOOD
KIMBA M. WOOD
United States District Judge